

Exhibit A

HAROLD N. MAY – JD, CPA, LLM, CFF

*Board Certified by the Texas Board of
Legal Specialization in: Commercial Real
Estate & Tax Law*

1500 South Dairy Ashford, Suite 325, Houston, Texas 77077 "

Phone: (281) 407-5609 Email: hap.may@may-firm.com

1. WORK EXPERIENCE:

- **Harold “Hap” May, P.C., Attorneys at Law**

August 2014 to present

Civil legal practice focusing on probate, tax, real estate, financing transactions and bankruptcy matters.

- **Hoover Slovacek LLP**

Of Counsel – July 2011 to August 2014

Civil legal practice representing clients in tax and accounting cases, bankruptcy, commercial business transactions, tax planning, corporate matters, mergers and acquisitions, real estate transactions, and in litigation covering all listed areas.

- **May, McCreight & Associates, P.L.L.C.**

Founder, Partner – July 2001 to July 2011

Civil legal practice representing clients in tax and accounting cases, bankruptcy, commercial business transactions, real estate transactions, and in litigation covering all listed areas.

- **MMS Certified Public Accountants, P.L.L.C
[and Harold N. May & Co., P.C.]**

Founder, Partner – 1984 to the Present

CPA firm that provides tax, financial, accounting and litigation support to a variety of clients.

- **Yellow Rose Mortgage Co., Inc.**

Founder, President – 1998 to the Present

A niche investment company that acquires legally challenged mortgages and interest in real estate property.

- **Kaiser & May, L.L.P.**

Partner – June 1997 to July 2001

A merged entity from the former firms of Harold “Hap” May, P.C. and Jeffery B. Kaiser, P.C., this civil practice focused on commercial business litigation, including cases involving accounting issues.

Additionally, the practice serviced clients with tax, real estate, bankruptcy and business transaction matters.

- **Harold N. May, Attorney at Law**

Owner – 1991 to June 1997

A general civil law practice with an emphasis on business and tax law; represented clients in tax, bankruptcy, real estate, and other legal matters.

LITIGATION

- Tried numerous cases, mostly involving commercial business transactions, related tort claims and real property disputes.
- Experience also includes eight jury trials—three of which resulted in judgments in excess of \$1,000,000 for the clients, including a judgment in excess of \$6,000,000.

Bankruptcy

- Over 30 years of experience with several aspects of the bankruptcy process.
- Represented numerous debtor's in chapter 7 cases including individuals, corporations, partnerships and other entities.
- Tried numerous adversary matters.
- Published article in the National Association of Chapter 7 Trustee's journal NABTTALK.
- Represented Debtor in Possession lenders.
- Represented purchasers of assets from bankrupt debtors and trustees.
- Served as expert witness for chapter 7 trustees in numerous cases involving accounting, tax and property of the bankruptcy estate.

COURT-APPOINTED ENGAGEMENTS:

- Court-Appointed Receiver in a suit for partition of real property.
- Receiver and Special Manager serving under Federal District Court, overseeing the operation of a perfume manufacturing company and ruling on discovery disputes.
- Arbitrator in a matter involving 300 real property owners and a \$20,000,000.00 settlement arising out of a toxic tort lawsuit.
- Court-Appointed Auditor engaged to examine the records if parties involved in real estate ownership disputes and contractual claims.
- Court-Appointed Receiver to dissolve and wind-up affairs of a local law firm's operation and real property holdings.

- Court-Appointed Receiver of a Partnership and Trust that owned 8 retail strip centers.
- Expert witness in numerous lawsuits testifying on accounting, tax, real estate and record keeping practices.
- Court-Appointed Temporary Administrator of a probate estate and Attorney Ad-Litem for heirship determinations.
- Court-Appointed Receiver in a case involving a hair salon.

OTHER WORK EXPERIENCE:

- Served on the Consumer Arbitration Board for the Chrysler Corporation, 1992 to 1996.
- Editor for the American Bar Association's Annual Report on Insurance Company Taxation, 1997 to 2003

COURT ADMISSIONS:

- All Courts in the State of Texas – *November 1, 1991*
- Texas Federal Courts
 - The Southern District of Texas – *June 12, 1992*
 - The Northern District of Texas – *2002*
 - The Eastern District of Texas – *October 21, 2002*
- The Northern District of Ohio
- The District Court for the Western District of Wisconsin
- The District of Colorado
- The Fifth Circuit Court of Appeals
- The United States Tax Court
- The United States Supreme Court

EDUCATION:

- University of Houston Law Center LL.M. Program
 - LL.M. Degree in Tax Law – 1991 to 1995*
 - Dissertation on Planning Considerations for Debt Troubled Taxpayers
- South Texas College of Law
 - Doctor of Jurisprudence – 1988 to 1991*
 - Graduated Magna Cum Laude, 2nd in 1991
 - graduating class Member of Law Review – 1989 to 1991
 - American Jurisprudence Award Recipient
 - Dean's List – 1988 to 1991 and other Honors

- Rice University
 Bachelor of Arts – 1976 to 1980
 Major in Economics and Managerial Studies

PROFESSIONAL ACCREDITATION:

- Certified Public Accountant
- Member of the State Bar of Texas
- Member of the American Association of Attorney CPAs
- Board Certified in Tax Law and Commercial Real Estate by the Texas Board of Legal Specialization
- Member of the American Bar Association and the ABA Tax Section
- Member of the Houston Bar Association and the HBA Tax and Real Estate Sections
- Certified in Financial Forensics (AICPA)

PUBLICATIONS:

NOL Carrybacks: Back from the Dead Tax Notes Federal (September 14, 2020, p. 2031).

How to Turn a Haystack Into a Pile of Needles: Difficult but Surmountable Task of Proving Insolvency, NABT Talk. (Winter 2010; Vol. 26, Issue 4).

Co-Author and lecturer on Texas Strategies Using Like-Kind Exchanges with Professional Education Systems Institute, Inc., 2003

Investing in the United States-Not a Matter of Luck, lecture given to a professional accounting organization in Mexico City and combined groups of accounting students and professionals at the Universidad Tecnologica Rivera Maya and the Universidad Tecnologica Cancun, 2017.